

underscored material = new
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HOUSE BILL 454

48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007

INTRODUCED BY

Rick Miera

AN ACT

RELATING TO TAXATION; EXEMPTING FROM THE GROSS RECEIPTS TAX THE RECEIPTS OF REFEREEING, UMPIRING, SCORING OR OTHER ATHLETIC OFFICIATING AT SPORTING EVENTS IN NEW MEXICO.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"[NEW MATERIAL] EXEMPTION--SPORTING EVENTS OFFICIATING.-- Exempted from the gross receipts tax are the receipts of refereeing, umpiring, scoring or other athletic officiating at sporting events in New Mexico."

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